

**Final Statement of Reasons for  
Adoption of Proposed Amendments to Appendices A & B to  
California Code of Regulations, Title 18,  
Section 6001, General Provisions**

Update of Information in the Initial Statement of Reasons

The factual basis, specific purpose, and necessity for the proposed amendments to appendices A and B to California Code of Regulations, title 18, section (Regulation) 6001, *General Provisions*, are the same as provided in the Initial Statement of Reasons.

The State Board of Equalization (Board) did not rely on any data or any technical, theoretical, or empirical study, report, or similar document in proposing or adopting the amendments to appendices A and B to Regulation 6001 that was not identified in the Initial Statement of Reasons, or which was otherwise not identified or made available for public review prior to the close of the public comment period.

The Board did not reject any reasonable alternatives to the proposed amendments to appendices A and B to Regulation 6001 or any alternatives that would lessen the adverse economic impact on small businesses. No alternative amendments were presented to the Board for consideration.

Furthermore, the Board has determined that the proposed amendments to appendices A and B to Regulation 6001 will not have a significant adverse economic impact on business.

No Mandate on Local Agencies or School Districts

The Board has determined that the proposed amendments to appendices A and B to Regulation 6001 do not impose a mandate on local agencies or school districts.

No Public Comments

On May 25, 2011, the Board held a public hearing regarding the adoption of the proposed amendments to appendices A and B to Regulation 6001 and unanimously voted to adopt the proposed amendments without any changes. No interested parties asked to speak at the public hearing and no interested parties submitted written comments objecting to the adoption of the proposed amendments or recommending alternative amendments.

No interested parties requested notice from the Board regarding the date of the public hearing on the adoption of the proposed amendments to appendices A and B to Regulation 6001. Information regarding the date of the public hearing was provided in the Board's Notice of Intention (Cal. Reg. Notice Register 2011, No. 11-Z (March 18, 2011), pp. 377-379) and the Board's Public Agenda Notice for its May 24-25, 2011, meeting.

### Determination Regarding Alternatives

By its motion, the Board determined that no alternative to the proposed amendments to appendices A and B to Regulation 6001 would be more effective in carrying out the purpose for which the amendments are proposed or would be as effective and less burdensome to affected private persons than the proposed amendments.

### No Federal Mandate

The adoption of the proposed amendments was not mandated by federal statutes or regulations and there is no federal regulation that is similar to appendices A and B to Regulation 6001.